G R S App F IX 4]

194 ~~6-49~~ 6

File No. 67-46 ~~47-46~~

Previous References
Ml 129-44(7,8)

(Mi)

Serial Nos 4445

Later References
Ml Dep NO 939/52

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for Aug 47

SUBJECT

Bye-laws framed by the Municipality for the levying of octroi on the articles imported into the Municipality.

To
The L to. Mandya Mt.
" Accountant Gen to Govt
of Mysore No. L. 2035-36 Dt 5-8-47
Approved.

Serial No

Letter No A5·2444/45 dt 22-10-46 from the Dy Commr, Madurai dt, forwarding for sanction the draft octroi & Toll Bylaws framed by the Madurai Town mcl.

Madurai was a minor mcl & it was converted into a town mcl with effect from 1-4-46 in Notfn No L12085 Mdl 129-44-8 dt 14-6-45- Vide file put up

2) The mcl have framed bylaws for the levy of octroi & toll & requests sanction to the same

3) If agreed, the Legs section will be requested to state whether the Bylaws framed by the mcl are in order & may be approved

4) Submit for orders

Ulla 7/11

please put up one or two such bylaws already approved in respect of Tuticorin Municipality or Municipality where the rates given are within the maximum prescribed in the schedule attached to the Act?

Jon 9/11/46

5) Submitted

Toll Bylaws of the Gundlupet town mcl & octroi Bylaws of the Salem town mcl are put up. The rates proposed do not exceed the rates fixed in the schedules attached to the Act

Ulla 12/11

Serial No

For favour of prompt
report to the legality of the
bye-laws on yr file
No 515/d dtd 13/11/46
from Legislative dept

13/11 MW 2N

[illegible]ION BRANCH
[illegible] 5

Draft Rules relating to the levy of Toll on vehicles :—

S7

The preamble has been suitably altered embodying therein the relevant provisions of the Act

Bye-law (1) has been recast as the Municipal Boundaries constitute also the local limits for the levy of octroi duty

Rule 3 :— The rates of tolls enumerated in the Schedule are within the maximum rates specified in Schedule IV of the Act. As schedules appear generally as appendages to Rules and Bye-laws, it is suggested for consideration whether similar practice may not be adopted in respect of these Rules

The draft Rules are not comprehensive and provision has

WD 0.814—GPB—15 000—20 7 46

Serial No

not been made for the following matters:—

1) Rule empowering the levy of toll

2) Rule indicating the agency for collection — through the municipal administration or under lease system to private contractor

3) Rule prescribing the procedure to be followed in case of non-payment of toll

Whether provisions in this behalf may not be necessary is a matter to be decided by the administrative Section, in consultation with the concerned municipality if necessary

2 Draft Bye-laws for the levy and collection of octroi

Verbal alterations to some of these bye-laws are suggested for consideration and orders. No changes effected have been noted in pencil in the relevant provisions

3) The rates of duty specified in the Schedule have been verified, Items 1 to 13 are within the maximum rates allowed in the Schedule II appended to the Municipal Act

Draft Toll and Octroi Bye-Laws framed by the Madras Town Municipal

File No of 194

General and Revenue Secretariat

Serial No

In items (14) and (15), octroi duty is proposed to be levied on beedies and cigarettes (octroi duty can be levied on) whether articles manufactured from tobacco, such as, beedies and cigarettes had been the subject of judicial decision of our High court. The decision is to the effect that the levy of octroi can be limited under the terms of the statute, only to "tobacco" but not to articles manufactured out of it In view of this decision, a Bill was sponsored for the last session of the Assembly, but was not taken up until this Bill is passed into law, it is submitted that no legal sanction can be attached for the levy of octroi duty on articles manufactured from tobacco

In item (16), it is proposed to levy octroi duty on metal goods Class VII of Schedule II of the Act, mentions the term "metal" In the light of the definition of the term "tobacco" given by the High court in the decision stated above, it is for consideration.

WD 03814—GPB—15 000—20 7 40

Draft of Toll and octroi Bye laws framed by the Madura Municipality 3090/7516

Serial No

whether metal goods (apart from metals) come also within the scope of the Act for purposes of octroi duty

JN Submd for orders

29/11/46 1.) The bye laws with some revision in light of the note put up above of appears to file with be sent back to the Dept to take necessary action to have a thorough Comprehensive and suitable set of bye laws.

RD 22/11/46

Law Secy)

Rev Secy } Sec 22/11

MC

DMS 22/11

PI pursuant to letter/ordering bye laws

2.) Submd with a draft letter for approval

RMB 25/11

22) Approved 25/11/46

To The Dy Commr, Madura Dt

MDU L 7906 Dt 28-11-46

Requests him to forward the revised Draft Bye laws.

From the D C. Madura Dtd

No A5 - 2444/45-46 dated 11 47

Submits octroi bye-laws drawn up by the Madura Town Mty

NOTE—Contn Sheet

21/0 22 NOV 1946 GOVT OF MYSORE

TYPING SECTION 26 NOV 1946 GEN & RD

30/11

Serial No

23 Only octroi bye-laws have been drawn up in accordance with the suggestions made by the Law Dept.

24) The draft bye laws may perhaps now be refd to the Law Section for opinion

20/3 JH 25) Advocate General's Legislative Secretary

26) The draft bye-laws have been scrutinised

27) 1 Bye-Law No-2(2).

under this bye-law, articles liable to octroi duty are required to be brought by one of the "High Roads" described in Schedule 1. But this Schedule contains only the names of the octroi Nakas which are situated on the high roads

28) It is for consideration whether this bye-law may be made free by substituting the words 'octroi Nakas" for the words 'High Roads"

29) 2 Bye-Law No-2(3)

Certain alterations are now suggested in respect of this bye-law No 3 on the lines of the Sagar Town Municipality

30) This bye-law as worded

General and Revenue Secretariat | File No 544/M of 191

Serial No

at present does not state explicitly that dutiable goods should be brought to the octroi station after they are examined in the octroi okkads

11) The changes now proposed impose an obligation on persons bringing dutiable goods to export the same at the octroi okkads in the first instance and then pass them on to the octroi station under a transit pass

12) The proposed modifications are submitted for approval

13) A few verbal corrections have been made in other bye-laws

14) The rates on articles which have been enumerated in Schedule 4 are within the maximum limits prescribed under the Municipal Act

15) May be approved

Law Secy) 8/4

16) Submitted

9/4

Addl Secy to Govt

NOTE—Contn Sheet

356 SS 47

File No | of 191 | General and Revenue Secretariat

Serial No

37) Secy Please incorporate the above modifications in the draft bye-laws and put up for approval

38) Sd, after incorporating the above modifications in the draft bye-laws.

39) Sd put up a file for sanction to the bye-laws relating to the Engineering Dept and put up for approval.

40) Sd with a draft G.O for approval

41) The modifications suggested by the Law Secretary in respect of the other Bye-laws of Madras Municipality have been carried out. A file for sanction to said bye-laws may be approved. Revenue Secy

OFFICE OF THE MINISTER FOR REVENUE
No 987
Date 25-7-47

42) May be approved
Minister for Rev & Cons

43) 25/7/47 24/7/47

44) Issue

TYPING SECTION
29 JULY 1947
GOVT. OF MADRAS

Continuation Sheet | File No / Current No 7566 Vol-I of 46 27 | Page

To

The D C Mandya Godavari

The Comptroller of Govt

G O No L 2035/Vol 67-46-45-A/5-8-47

Sanctions the octroi bye-laws of Maddur Town Mfg*

VD 01570—GI B—500 pads of 100 sheets each—12 2 46

GEN & REV SECRETARIAT
Jo 90
29 OCT 1946
BRANCH.

Nc A5-2444/45. Office of the Deputy Commissioner,
Mandya District,
Mandya, dated 22nd October 1946.

From

K Mohamed Ahmed, Esq, B.A,
Deputy Commissioner,
Mandya District, Mandya

To

J B Mallaradhya, Esq, M A,
Secretary to Government,
Revenue Department,
Bangalore

Sir,

Re Sanction of bye-laws - Maddur Municipality

Adverting to Government Notification No L 12085/M L 129-44-7 dated 14-6-1945, directing that the Maddur Minor Municipality be converted into a Town Municipality with effect from 1-7-1945, I have the honour to enclose herein copies of letter Nos. O C 45/46 dated 1-10-47 together with the resolution of the Municipal Council on the above subject and to state as follows -

It is stated by the President, Town Municipal Council, Maddur that the Municipal Council, have proposed to impose certain taxes and accordingly have framed the marginally noted bye-laws that all the formalities as required under Section 62 of the Town Municipalities Act have been observed, that no objections were received for the imposition of the said taxes and that the Municipal Council have at their meeting held on 30-9-46 resolved that the bye-laws may be got approved by Government.

Octroi bye-laws
Toll bye-laws

In these circumstances stated by the President, I request you kindly to obtain sanction of Government to the draft bye-laws. Copies of bye-laws in duplicate accompany

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mandya District

MVS

Appendix F G —1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 194

Date of issue 28-11-46

Signed by

[Paras 9 to 17 of the notes]

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 7906/Revd

To

The Dy Commr, Mandya Dt

Sir,

With reference to your letter No A5 2444/45 dy 22-10 46, forwarding for sanction the draft Octroi & Toll Byelaws framed by the Maddur Town mcl, I am directed to forward herewith a copy of the opinion furnished in this behalf by the Law Deptt, and to request you to revise the draft Byelaws on the lines suggested therein & to forward the same for the approval of Govt

WD 02 4.—GPB—2,000—24 6 46

The records are returned herewith
for necessary archival retransmission
thanks etc

for Secy of State
[illegible]

MU 67-46-44 7566

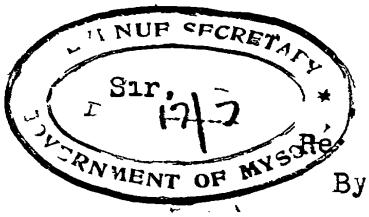
No A5 2444/45-46 Office of the Deputy Commissioner,
Mandya District,
Mandya dated 11th March 1947

From

K Mohamed Ahmed, Esq , B A ,
Deputy Commissioner,
Mandya District,
MANDYA.

To

H N Pallegar, Esq , M A ,LL B
[illegible]
Secretary to Government,
Revenue Department,
BANGALORE



Sir,

Re: Sanction to Draft Octroi and Toll Bye-laws - Maddur Municipality

With reference to your letter No L 7906/dated 28-11-46 on the above subject, I have the honour to enclose herein the revised ~~ex~~ Draft Bye-laws drawn up in accordance with the suggestions made in your letter together with the original draft received from the President, Town Municipal Council, Maddur for favour of obtaining sanction of Government thereto The draft Bye-laws relating to Toll will be sent in due course

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mandya District.
(Absent from Head Quarters)

mra 2/-

octroi byelaws framed by the Maddur Town Municipal Council under Section 48(1) K of the Mysore Town Municipalities act 1933

(1) The local limits for the purpose of collecting octroi shall be the Municipal limits or boundaries

(2) All persons bringing into or receiving from beyond the octroi limits of the Town any such article or any conveyance or Package containing Such articles shall exhibit the same at the Naka to enable the octroi officer to inspect the Same

(3) Every person bringing dutiable goods into the Town shall report the fact to the Municipal octroi office

(4) The collection of octroi shall be done departmentally at the rates not exceeding those shown in the Schedule. A table showing the octroi duty leviable on various articles shall be affixed in a conspicuous place at the Municipal office and at Naka

(5) When goods are brought to the octroi office they may be unloaded and weighed or counted by the officer in charge of the Octroi office after ascertaining the amount of octroi Payable on the goods the importer shall either Pay the amount due and receive a Permit for the removal of the goods or shall deposit the Same in the Bonded Warehouse when the duty is Paid as above a Permit shall be granted by the officer in charge of the

octroi officer for the goods showing the qty or weight of the goods, the amount paid thereof and the date of payment. In case the importer wishes to re-export the goods at he shall do so only after obtaining a free export pass and subjecting the goods to the control of an octroi subordinate

(6) [with a view to the appraisement of the value of the goods when the [taxe] is assessed on value the importer may be called upon to produce the invoice of the goods for the inspection of officer in charge of the octroi office. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the octroi office at [current] rate and [octroi] levied accordingly

Bonded warehouse

7) [According to rule 5 above the Municipal council] may provide a Bonded warehouse for the custody of goods placed under deposit

8) The Bonded warehouse shall be open for the transaction of business from 7 AM to 10 AM and 2 PM to 5 PM daily except on Sundays and holidays authorised by the President Arrangements shall be made by the officer in charge of the warehouse for dealing with perishable articles such as betel leaves, coconut etc on Sundays and also other articles under special circumstances

(9) Any importer depositing the goods in the octroi warehouse shall inform the officer

in charge of the ware house has previously by weighing counting or appraising, ascertained the amount of octroi payable thereon give a declaration in the form appended (Schedule No 2)

(10) A receipt in the form appended Schedule 3 shall be given by the officer in charge of the ware house and a register of all such goods shall be maintained in form No MAM 46 It is the duty of the ~~officer~~ depositor to obtain a receipt for articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by a Receipt

(11) The Receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers, otherwise the officer in charge of the octroi ware house may refuse to deliver the articles

(12) If the depositor does not by himself take delivery of the articles deposited in the ware house, he must endorse on the Receipt, a request for delivery, to the person to whom he wishes it to be made over, If ~~the delivery to the person~~ receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the ware house, be withheld until the person entitled, in his opinion to receive the same has given an identity to the satisfaction of the said officer

(13) Any person who has deposited goods in the octroi ware house may break bulk or change the packing thereof on application to the officer in charge of the ware house, or may on paying full duty thereon import such goods into the Town, covered by a Permit or may export such goods free, covered by export-pass in form No M A M 44 Subject to the escort of an octroi Subordinate, provided

new Packages covered by such Pass Shall Possible and before they are taken from the octroi ware house, be Stamped by the officer in charge, So as to Show that they are under bond, The export Pass Shall be in duplicate the original being retained by the officer in charge of the octroi ware house and the duplicate delivered

(14) No goods Shall be allowed to leave the octroi ware house until Storage fees have been Paid thereon under the following rules

(1) goods Shall be allowed to remain free of charge for a Period of 24 hours

(2) After that Period, Single rate as in the following Schedule Shall be Charged for Seven days for every day or Portion thereof

(a)	goods (other than cloth) Per bale or box or bundle	00-6 Per day
(b)	cloths Per bale	0-2-0 Per day
(c)	Kerosine oil tin Per Tin	0-0-1 Per day
(d)	other kinds of oil (Per Maund)	0-0-1 "
(e)	Cocoanuts Per hundred	0-0-6 "
(f)	Dry Cocoanuts Per Maund	0-0-3 "
(g)	other articles each	0-0-3 "

(3) Double these rates Shall be charged after a week Provided that the President may in his discretion allow a reduction in or exemption from Such Penal rates

Note - The Storage fee levied are distinct from octroi duty levied on goods

(15) All goods remaining undelivered or unclaimed for a longer Period than 3 mon

3 months shall be Sold by Public Auction to the highest bidder at the octroi Warehouse Provided that before selling Such goods notice of the fact shall be Posted for 7 days at the Octroi ware house and Provided further that the goods Shall be Sold earlier when the Storage fees are likely to exceed their Value or the case of Perishables, the goods shall be Sold after 48 hours of their receipt with or without notice being given to the importer

(16) The Municipal Council Shall not be responsible for any damage that may be caused to goods deposited in the Ware house while Such goods are being passed into or out of the ware house, or while they remain therein unless Such damage is Proved to have been caused by the wilful neglect of the Mutsaddi or other Person charged with the Safe custody of goods

(17) When any goods are Sold under bylaw 15, the Sale Proceeds Shall be credited to the Municipal funds in Payment of duty and Storage fees due in respect thereof. Provided that the excess, if any remaining after adjustment of the said duty and Storage fees, Shall be Placed under deposit for a Period of 3 months, Any claims for Such balance received during that time Shall be duly considered by the President At the expiry of 3 months or after all claims received during that Period have been duly

disposed of, the balance shall be credited to the Municipal funds, No claims shall be admitted after the period of 3 months except by Special Permission of the Municipal Council

Refunds

(18) Refunds of octroi duty shall not be granted except in the case of articles which are exported within 3 months fro the date of import. If the amount claimed is below Rupee one no refunds allowable

(19) Any person claiming refund under the above bye law shall Produce the goods to be exported at the octroi Warehouse together with the original receipt for octroi duty paid thereon and an applicath for refund Prepared in duplicate in form NO MAM 42 and furnishing such particulars as the President may from time to time prescribe

(20) The officer incharge of the octroi Warehouse on being Satisfied as to the identity of the goods Produced with those for which receipt has been granted for the Validity of the claim shall endorse both the Parts of the applicatio with an export Pass and keeping one Part in the office shall deliver the other to the applicant, and shall submit the former to the President or to the Vice President for Passing orders regarding refund

General

21 (1) The Municipal officers only under the orders of the President or Vice President may inspect the Premises at all reasonable hours to see if there are smuggled goods, and the owner or occupiers thereof shall be bound to allow such inspection

(2) Any officer of the Municipal Council authorised by the Municipal Council in this behalf, if he has reason to believe that any such article on which octroi has not been paid is kept or concealed in any place, may after obtaining a warrant from a Magistrate enter and search at any time such place and if he finds any such article on which octroi has not been paid, may seize any such article and arrest any such person in possession of the same, Provided that any article or person so seized or arrested shall be forwarded before a Magistrate exercising the jurisdiction within the Municipality within 24 hours from the time of such seizure or arrest.

(22) Importers of dutiable articles shall, if called upon by requisition in writing signed by the President within one year of import account for the articles received by them by Producing either a Permit or receipt obtained in token of Payment of octroi duty or an export Pass in Proof of having exported the whole or part of the articles so received by them

(23) Any breach of bylaw No 22 will render the importer liable to Punishment with a fine which may extend to Rs 50/- Any Person importing or exporting dutiable articles who infringes bylaw 2, 3, 5 and 21 shall be liable on conviction before a Magistrate according to Sec 85 (1)(2) of the Town Municipal Act to a fine not exceeding Rs 100 or ten times the Value of octroi duty on such goods whichever may be greater.

Schedule No 1

Name of Okkads

(1) Mysore Road Toll gate

(2) Vaidya Natha Pur Road Toll gate

(3) Kotra Road Toll gate

(4) Old M C Road Toll gate

(5) Bangalore Road Toll gate

M. Veeranna
for President
Town Municipal Council
Maddur

(Schedule 3 Byelaw No 10)

Octroi office Maddur

Received for deposit the undermentioned goods from

Mr

Receipt No	Consignment No	Consignment date	goods deposited Note No	Name of Articles	No of Articles	Description	Remarks

Signature

Schedule No 4

Maddur Town Municipality

List of articles liable to Octroi

Schedule of octroi rates of the Town Municipality Maddur These rates also apply to articles received by Post-

No,	Articles	quantity	Rate	Exemptions
(1)	Cocoanuts fresh	Per 100	0-8-4	
(2)	Cocoanut dry	Per Maund (1 Maund = 24 Viss)	0-8-0	
(3)	Betel leaves	Per 100 leaves	0-0-1	
(4)	Sugar	Per Maund (1 Maund = 10 Viss)	0-4-0	
(5)	Jaggery	do	0-2-0	
(6)	Ghee (all Kinds)	do	0-8-0	
(7)	Butter	do	0-3-0	
(8)	Sheep and goats	Each	0-2-0	
(9)	Kerosene oil	Each Tin	0-2-0	
(10)	other oils	Per Maund	0-2-0	
(11)	Oil Seeds	Per Candy of 160 Seers	0-4-0	
(12)	Tobacco	Per Maund	0-8-0	
(13)	Piece goods cloth etc	Per Re 1/-	0-0-3	
(14)	Beedies	Per thousand	0-1-0	
(15)	cigarettes	Per thousand	0-2-0	
(16)	Metal goods	Per Re 1/-	0-0-3	

M Subbanna
for President

Schedule I (Name of toll roads

(1) Mysore Road Tollgate
(2) Vaidya Nalla Pen Road Tollgate
(3) Koppa Road Tollgate
(4) Old M G Road Tollgate
(5) Bangalo... Tollgate

Schedule No 2 (Rule 9)

To The officer incharge of the Bonded warehouse
Town Municipal council
Maddur

Please receive the under mentioned goods and deposit them in the Kosi

Name of depositor	Description of articles deposited	Distinguishing marks if any	Weight Mds	Weight Seers	quantity	Value	Remarks

I do certify that I have satisfied myself that entries made by me as above are correct and that I am fully aware of Provisions of the rules Nos 10 to 17

Witness

Signature

Ag Address

Signature of depositor

Address

Extract of the general meeting proceedings of the 15-
Maddur Town Municipal Council held on 30 9 1946
at 4 P M

Present

Absent

Schedule I (Name of toll roads

(1) Mysore Road Tollgate
(2) Vaidya Nalina Pur Road Tollgate
(3) Koppa Road Tollgate
(4) Old N E Road Tollgate
(5) Bangalore Road Tollgate

Schedul No 2 (Rule 9)

Signature of depositor

Address

Extract of the general meeting proceedings of the Maddur Town Municipal Council held on 31.1.67 at 9 A.M.

Present	Absent
16	5

రుంబళకే డోవ్స్ పంర్వెంటేషనకే నాజే బరవతింద A.S 2444-45d12.12.66 నేక్కు కంశలు పి అదరల్లి నమూ దిరు వంకే ఎంట్ and oction byelaw గళ్న్నె శిద్దు పడి మాడువ ఎ బార

జ్ఞినధ కార్ధరద వరుకూ చినిలు వలంశగళ్న్నె పరిశీలనిల చరంకే శిద్దు పడిగళ్న్నెమా డి మంజూరా తిపుడియబళ్లి దాగి తీ మాడనిధలాయ్తు.

Sd
B.M Lakshmipathiah
President

"Extract"

President
Town Municipal Council
Maddur

(1) Mysore Road Tollgate

(2) Vaidya Nalina Ram Rao

Witness

Signature

Ag Address -

Signature of
deponent

Address

Office of the President
Town Municipal Council
Maddur 25 8 06

Notification

Notice is hereby given to the inhabitants of the Municipality of Maddur Town that the Municipal Council desires to impose octroi defined in the rules appended

Any inhabitant of the municipality objecting to the proposed Tax within one month from the date of this notice send his objections in writing to the municipal Council

M Sreenivasaiah
President
Town Municipal Council
Maddur

K V Subbaiah
Vice President

a) mark of
Goonsa

a) mark of
Gerard

a) mark of
Fawara

a) mark of
Nugent

P. Thomas 25/5/60.

a) mark of
Kempton

Submitted
Served by me and submitted
after wide publication.
Sd/- H. Lyons Faulkner
A. S. C.
25/5/60

R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 5th Aug 1947

Signed by Mr G Ramachandra Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section Mul

File No 67-46

Serial No 45

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter no A5-2444/46-46 dated 11-3-47 from the D C Mandya Dist submitting the draft bye laws framed by the Maddur Town mtl ctee under Secs 46, 48 (1) (K) & 61 (IV) & 62 of the Mysore Town mtls Act 1933 for the levy of octroi on the articles imported into the mtl limits & requesting sanction of Govt thereto, and adding that the necessary formalities have been observed in this behalf

Order thereon—No A 2035-36/RL 67-46-48

The bye laws are approved and appended to this order.

They may be published in the Kannada Gazette forthwith & a few copies thereof sent to this office for information

By order

To the D C Mandya Dist with records

The Comptroller & Govt

List of Enclosures

Copied by

Examined by

WD 087—GPB—40 000—14 11-40

Octroi Byelaws framed by the Maddur Town Municipal council under Section 48(1)(k) of the Mysore Town Municipalities act 1933

(1) The local limits for the purpose of collecting octroi shall be the Municipal limits or boundaries

(2) No article liable to octroi shall be brought within these limits except by one of the ~~High Roads~~ octroi okkads described in the Schedule hereto annexed or by the Railway

(3) All Persons bringing into or receiving from beyond the octroi limits of the Town any such article or any conveyance or package containing such articles shall exhibit the same at the octroi okkads [and shall] ~~at the Railway Station or the Municipal Office~~ and there bring the same to the octroi station ~~the schedule to enable the octroi officer to inspect the same~~ and obtain a pass to allow of its being ~~duly~~ inspected by the octroi officer

(4) Every person bringing dutiable goods into the Town shall report the fact to the Municipal octroi officer

(5) The collection of octroi shall be done departmentally at the rates not exceeding those shown in the Schedule A table showing the octroi duty leviable on various articles shall be affixed in a conspicuous place at the Municipal office and at the octroi okkads

(6) When goods are brought to the octroi office they may be unloaded and weighed or counted by the officer in charge of the octroi office After the ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded warehouse when the duty is paid as above a permit shall be granted by the officer in charge of the octroi office for the goods, showing the quantity or weight of the goods, the amount paid in respect there of and the date of payment In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass

and subjecting the goods to the control of an Subordinate

(6) For the purpose of appraising the value of go- when the duty is assessed on value of the same th importer may be called upon to produce the orig invoice of the goods for the inspection of the officer charge of the section officer should he fail or refus to produce the invoice the value of the goods shall assessed by the officer in charge of the section off at the current market rates and the duty leva accordingly

Bonded ware house

(7) It shall be competent for the Municipal Coun to provide a Bonded ware house for the custody of goods placed under deposit

(8) The Bonded ware house shall be open for the transaction of business from 7 AM to 10 AM and 2 PM to 5 PM daily except on Sundays and holidays authorised by the President Arrange- ments shall be made by the officer in charge of the ware house for dealing with perishable articles such as betel leaves cocoanut etc on such days and also other articles under special circumstances

(9) Any importer depositing the goods in the section ware house shall furnish the officer in charge of the ware house has previously by weighing/counting/appraising ascertained the amount of duty payable thereon/give a declaration in the form shown in Schedule 2

(10) A receipt in the form shown in Schedule 3

Shall be given by the officer in charge of the warehouse and a register of all such goods shall be maintained in form NO M A M 16 It is the duty of the depositor to obtain a receipt for articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by a receipt

(11) The Receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers

(12) If the Depositor does not himself take delivery of the articles deposited in the warehouse he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made If the receipt is not produced the delivery of the goods may, at the discretion of the officer in charge of the warehouse be withheld until the person entitled in his opinion to receive the same has given an identity to the satisfaction of the said officer

(13) Any person who has deposited goods in the octroi warehouse may break bulk or change the packing there of on application to the officer in charge of the warehouse, or may on paying the duty thereon export such goods into the Town covered by a permit or may export such goods free, covered by a export pass in form No M A M 14 Subject to the escort of an octroi Subordinate, provided that the packages covered by such pass shall if possible and before they are taken from the octroi warehouse, be stamped by the officer in charge so as to show that they are under bond, The export pass shall be in duplicate, the original being retained by the officer in charge of the octroi warehouse

and the duplicate delivered

(14) No goods shall be allowed to leave the octroi house until storage fees have been paid thereon under the following rules

(1) goods shall be allowed to remain free of charge for a period of ... days

(2) After that period Single rate as in the following Schedule shall be charged for 7 days for every days Portion thereof

(a)	goods (other than cloth) Per bale or Box or Bundle	0-0-6 Per day
(b)	Clothes "	0-2-0 Per day
(c)	Kerosene oil Per Tin	0-0-1 Per day
(d)	other Kinds of oil (Per Maund)	0-0-1 "
(E)	Cocoanuts Per hundred	0-0-6 "
(f)	Dry Cocoanuts Per Maund	0-0-3 "
(G)	other articles Each	0-0-3 "

(3) Double these rates shall be charged after a week provided that the President may in his discretion allow a reduction in or exemption Such Penal rates

NOTE- The Storage fee levied are distinct from octroi duty levied on goods

(15) All goods remaining undelivered or unclaimed for a longer period than 3 months Shall be Sold by Public auction to the highest bidder at the octroi Ware house provided that before selling such goods notice of the fact Shall be Posted for 7 days at the octroi ware house and provided further that

that the goods shall be sold earlier when the storage fee are likely to exceed their value, In the case of perishables the goods shall be sold after 48 hours of their receipt with or without notice being given to the importer

(16) The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the ware house while such goods are being placed in to or out of the ware house or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Port Siddi or other person charged with the safe custody of the goods

(17) When any goods are sold under bylaw 15 the Sale Proceeds shall be credited to the Municipal funds in payment of duty and storage fees due in respect thereof, provided that the excess if any remaining after adjustment of the said duty and storage fees, shall be placed under deposit for a period of 3 months Any claims for such balance received during that time shall be duly considered by the President At the expiry of 3 months or after all claims received during that Period have been duly disposed of the balance shall be credited to the Municipal funds No claims shall be admitted after the said Period of 3 months Except by the Special Permission of the Municipal Council

Refunds

(18) Refunds of octroi duty shall not be granted except in the case of articles which are exported within 3 months from the date of import

If the Amount claimed is less than one Rupee no refund is allowable

(19) Any Person claiming refund under the above byelaw Shall produce the goods to be exported at the octroi ware house together with the original receipt for octroi duly paid thereon and an application for refund prepared in duplicate in form NO H A M 62 and furnishing Such Particulars as the President may prescribe from time to time

(20) The officer in charge of the octroi ware house on being satisfied as to the identity of the goods with those for which receipt has been granted for the validity of the claim Shall endorse both the parts of the application with an Export Pass and keeping one part in the office Shall deliver the other to the applicant and Shall Submit the former to the President or the Vice President for passing orders regarding refund

General

21 (1) Municipal officers authorised by the President or Vice president may inspect any Shop or house at all reasonable hours to see if there are any Smuggled goods and the owner or occupiers thereof Shall be bound to allow Such inspection

(2) Any officer of the Municipal Council authorised by the Municipal Council in this behalf if he has reason to believe that any Such article on which octroi has not been paid is kept or concealed in any place may after obtaining

a warrant from a Magistrate within and search at any time such place and if he finds any such article on which octroi has not been paid he may seize any such article and arrest any such person in possession of the same provided that any article or person so seized or arrested shall be produced before a Magistrate exercising the jurisdiction within the Municipality within 24 hours from the time of such seizure or arrest

(22) Importers of dutiable articles shall be called upon by requisition in writing signed by the President within one year of import account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received by them

(23) Any breach of Bye law No 22 will render the importer liable to punishment with a fine which may extend to Rs50/- Any person importing or exporting dutiable articles who infringes Byelaws 2 3 5 and 21 shall be liable on Conviction before a Magistrate to a fine not exceeding Rs100/- or ten times the value of octroi duty on such goods which ever may be greater

B M Ramachandra
President

For
Secretary

Schedule No 1

Name of Okkads

(1) Mysore Road Tollgate

(2) Vaidya Nathapura Tollgate

(3) Koppa Road Tollgate

(4) Old M C Road Tollgate

(5) Bangalore Road Tollgate

Bgm Salem Road
President
Town Municipal Council
Maddur

Schedule NO 2 (Rule 9)

To The Officer incharge of the Bonded Warehouse

Town Municipal Council

Maddur

Please receive the undermentioned goods and deposit them in the Koth

Name of Depositor	description of articles deposited	Distinguishing marks if any	Weight Mas	Weight Sers	quantity	Value	Remarks

I do certify that I have satisfied myself that entries made by me as above are correct and that I am fully aware of Provisions of the rules NOS 10 to 17

Signature of Depositor

witness

Signature

Address

Address

Schedule No 3 Rule No 10

Octi or office Maddur

Received for deposit the under mentioned go

from Mr Son of

Rt No	Consignment No.	date	goods deposited Note No	Name of article	No of articles	Description

Signature

Schedule No 4

Maddur Town Municipality

List of articles liable to octroi

These articles rates also apply to articles received by Post

No	Name of articles	Quantity	Rate
	Cocoanuts fresh	Per 100	0-8-4
2	Cocoanuts Dry	Per Maund of 960 Tolas	0-8-0
3	Betel leaves	Per 100 leaves	0-0-1
4	Sugal	Per Maund of 960 Tolas	0-4-0
5	Jaggery	do	0 2-0
6	Ghee All Kinds	do	0-8-0
7	Butter	do	0 3-0
8	Sheep and goats	Per head	0-2-0
9	Kerosin oil	Per Tin	0 2-0
10	Other oils	Per Maund of 960 Tolas	0 2-0
11	Oil Seeds	Per Candy of 160 Seers	0 4-0
12	Tobacco	Per Maund of 960 Tolas	0 8-0
13	Piece goods cloth etc	Per Value of Re 1/-	0-0 3

Municipality

B T Ramachandraiah
President

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read -

Correspondence ending with letter No A5-2444/45-46 dated 11th March 1947 from the Deputy Commissioner, Mandya District, submitting the draft bye-laws framed by the Maddur Town Municipal Council under Sections 46, 48 (1) (k) and 61 (iv) and 62 of the Mysore Town Municipalities Act, 1933, for the levy of octroi on the articles imported into the Municipal limits and requesting sanction of Government thereto and adding that the necessary formalities have been observed in this behalf

ORDER NO L 2035-36/MC67-46-45

Bangalore dated 5th Aug ~~July~~ 1947

The bye-laws are approved and appended to this order They may be got printed and six copies thereof sent to this office for reference and record.

For Revenue Secretary to Government

To - The Deputy Commissioner, Mandya District, with records
The Comptroller to Government

roi Bye-laws framed by the Maddur Town Municipal Council under tions 46, 48 (1), 61 (iv) and 62 of the Mysore Town Municipal 1933.

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1) The local limits for the purpose of collecting octroi shall e the Municipal limits or boundaries

2) No article liable to octroi shall be brought within these imits except through one of the octroi okkads described in the chedule hereto annexed or by the Railway

3) All persons bringing into or receiving from beyond the octroi imits of the Town any such article or any conveyance or package con- aining such articles, shall exhibit the same at the octroi okkads nd the Railway Station and then bring the same to the octroi station Municipal Office) under a transit pass to allow of its being duly nspected by the octroi staff

4) Every person bringing dutiable goods into the Town shall eport the fac t to the Municipal Octroi Office

5) The collection of octroi shall be done departmentally at the ates not exceeding those shown in the schedule 4 A table showing the octroi duty leviable on various articles shall be affixed in a conspicuous place at the Municipal Y Office and at the octroi okkads.

6) When goods are brought to the octroi office, they may be unloaded and weighed or counted by the officer in charge of the octroi office After the ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse.When the duty is paid as above, a permit shall be granted by the Officer-in-Charge of the Octroi Office for the goods, showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment In case, the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of ar octroi subordinate

7) For the purpose of appraising the value of goods when the duty is assessed on value of the same, the importer may be called upon to produce the original invoice of the goods for the inspection of the officer in charge of the octroi office Should he fail or refuse to produce the invoice, the value of the goods shall be assessed

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by the officer in charge of the octroi office at the current market rates and duty levied accordingly.

Bonded Ware-house

It shall be competent for the Municipal Council to provide a Bonded Ware-House for the custody of goods placed under deposit

8) The Bonded Ware-house shall be open for the transaction of business from 7 A M to 10 A M and 2 P M to 5 P M daily except on Sundays and holidays authorised by the President Arrangements shall be made by the Officer-in-charge of the Ware-house for dealing with perishable articles such as betel-leaves, cocoanut, etc on such days and also other articles under special circumstances

9) Any importer depositing the goods in the octroi ware-house shall, unless the officer in charge of the ware house has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form shown in Schedule 2

10) A receipt in the form shown in Schedule 3 shall be given by the Officer in charge of the Ware-house and a register of all such goods shall be maintained in form No M A.M. 16 It is the duty of the depositor to obtain a receipt for articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by a receipt

11) The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers

12) If the depositor does not himself take delivery of the articles deposited in the ware-house he must endorse on the receipt a request for delivery to the person to whom he wishes

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it to be made. If the receipt is not produced the delivery of the goods may, at the discretion of the officer in charge of the ware-house be with-held until the person entitled in his opinion to receive the same has given an identity to the satisfaction of the said officer.

13) Any person who has deposited goods in the octroi ware-house may break bulk or change the packing thereof on application to the officer in charge of the ware-house, or may on paying full duty thereon, import such goods into the Town covered by a permit or may export such goods free, covered by a export pass in Form No M A M 44, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible and before they are taken from the octroi ware house, be stamped by the officer-in-charge, so as to show that they are under bond The export pass shall be in duplicat the original being retained by the officer in charge of the octroi ware house and the duplicate delivered.

14) No goods shall be allowed to leave the octroi ware houses until storage fees have been paid thereon under the followind rules -

(1) goods shall be allowed to remain free of charge for a period of 24 hours.

(2) After that period, single rate as in the following schedule shall be charged for 7 days for every day or portion thereof -

(a) goods (other than cloth) per bale or box or bundle	Rs	0-0-6 per day.
(b) clothes -do-		0-2-0
(c) Kerosene oil per tin		0-0-1
(d) Other kinds of oil (per maund)		0-0-1
(e) Cocoanuts per hundred		0-0-6
(f) Dry cocoanuts per maund		0-0-3
(g) Other articles each		0-0-3

(f) Of [illegible]

(g) Dr[illegible]

(h) Cocoa [illegible]

(i) Oth[illegible] of oil [illegible]

(c) [illegible] oil [illegible]

(f) Cloth -do-

Jar [illegible] or box of [illegible]

(a) Pocket (other than [illegible])

ortion [illegible] roof -

[illegible] the [illegible] [illegible] was for

(e) After the [illegible], or [illegible] the

[illegible]ging of 4 hours

(f) - o[illegible] [illegible] to [illegible] from or

[illegible] [illegible] been [illegible] under the [illegible]

14) [illegible] [illegible] [illegible] the notice re[illegible]

ection [illegible] [illegible] [illegible]

tle written [illegible] by the [illegible] in or [illegible] of the

that they [illegible] [illegible] [illegible] will [illegible] in Jan[illegible]

[illegible] [illegible] [illegible] [illegible] to [illegible]

(1) If [illegible] [illegible] [illegible] [illegible] the notice

[illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

[illegible] [

(3) Double these rates shall be charged after a week provided that the Presiden t may in his discretion allow a reduction in or exemption of such penal rates

Note - The storage fee levied are distinct from octroi duty levied on goods

15) All goods remaining undelivered or unclaimed for a longer period than 3 months shall be sold by public auction to the highest bidder at the octroi ware-house provided that before selling such goods notice of the fact shall be posted for 7 days at the octroi ware-house and provided further that the goods shall be sold earlier when the ~~xxx~~ storage fee are likely to exceed their value In the case of perishables the goods shall be sold after 48 hours of their receipt with or without notice being given to the importer

16) The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the ware-house while such goods are being passed into or out of the ware-house or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Mutsiddi or other person charged with the safe custody of the goods

17) When any goods are sold under bye-law 15, the sale proceeds shall be credited to the Municipal funds in payment of duty and storage fees due in respect thereof, provided that the excess if any remaining after adjustment of the said duty and storage fees, shall be placed under deposit for a period of 3 months Any claims for such balance received during that time shall be duly considered by the President At the expiry of 3 months or after all claims received during that period have been duly disposed of, the balance shall be credited to the Municipal funds No claims shall be admitted after the said period of 3 months except by the special permission of the Municipal Council

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REFUNDS

18) Refunds of octroi duty shall not be granted except in the case of articles which are exported within 3 months from the date of import If the amount claimed is less than one Rupee, no refund is allowable

19) Any person claiming refund under the above bye-law shall produce the goods to be exported at the octroi ware house together with the original receipt for octroi duty paid thereon and an application for refund prepared in duplicate in form No M A.M 42 and furnishing such particulars as the President may prescribe from time to time.

20) The officer in charge of the octroi- ware house on being satisfied as to the identity of the goods with those for which receipt has been granted for the validity of the claim, shall endorse both the parts of the application with an export pass and keeping one part in the office shall deliver the other to the applicant, and shall submit the former to the President or the Vice President for passing orders regarding refund

GENERAL

21 (1) Municipal Officers authorised by the President or Vice-President may inspect any shop or house at all reasonable hours to see if there are any smuggled goods and the owner or occupiers thereof shall be bound to allow such inspection

(2) Any officer of the Municipal Council authorised by the Municipal Council in this behalf if he has reason to believe that any such article on which octroi has not been paid is kept or concealed in any place, may after obtaining a warrant from a Magistrate enter and search at any time such place and if he finds any such article on which octroi has not been paid he may sieze any such article and arrest any such person in possession of the same provided that any article or person so seized or arrested shall be produced before a Magistrate exercising the jurisdiction within the Municipality within 24 hours from the time of such seizure or arrest

22) Importers of dutiable articles shall if called upon by requisition in writing signed by the President within one year of import account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received by them

23) Any breach of Bye-law No 22 will render the importer liable to punishment with a fine which may extend to Rs 50/- Any person importing or exporting dutiable articles who infringes Bye-laws 2, 3, 5 and 21 shall be liable on conviction before a Magistrate to a fine not exceeding Rs 100/- or ten times the value of octroi duty on such goods whichever may be greater

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For Secretary to Government,
Revenue Department

SCHEDULE No 1

Names of Okkads -

1 Mysore Road Toll gate,
2 Vaidya Nathapur Toll gate,
3 Koppa Road Toll Gate,
4 Old M C Road Toll gate,
5 Bangalore Road Toll gate

[illegible]

SCHEDULE NO 2 (Rule 9)

To

The Officer-in-charge of the Bonded Ware-House,
Town Municipal Council, Maddur

Please receive the under-mentioned goods and deposit them in the Koti

Name of Depositor	Description of articles deposited	Distinguishing mark if any	Weight		Quantity.	Value.	Remarks
			Mds	Seers			

I do certify that I have satisfied myself that entries made by me as above are correct and that I am fully aware of provisions of the rules Nos 10 to 17

Witness

Address

Signature of Depositor

Address

SCHEDULE NO 3 (Rule No 10)

Octroi Office, Maddur

Received for Deposit the under-mertioned goods from Mr

son of

Rt. No	Consignment No	Date	Goods deposited Note No	Name of article	No of articles	Description	Remarks

Signature

SCHEDULE NO 5 (Rule 9)

The Officer-in-Charge (or the Bonded Warehouse Licensed Godown / Wharf)

Please receive the under-mentioned goods and deposit the same in the Bonded

Name of Depositor	Particulars of articles deposited	Distinguishing Marks	No. of Packages	Description of Goods	Value	Remarks

I certify that I have satisfied myself that articles mentioned above are correctly described in the Entry and that provisions of the Rules 10 to 17

Witness

Address

Signature of Depositor

Address

FORM OF RECEIPT (Rule 10)

Octroi Office, Customs

Received for Deposit the under-mentioned goods from

Serial No.	Consignor-ment	Date	Marks & Numbers if any	No. of Packages	Description of Goods	Remarks

Signature

SCHEDULE NO 40/

Maddur Town Municipality

List of articles liable to octroi

These rates also apply to articles received by post

No.	Name of articles	Quantity		Rate
1.	Cocoanuts, fresh	Per 100	Rs	0- 8- 4
2.	Cocoaruts, dry	Per maund of 960 tolas		0- 8- 0
3	Betel leaves	Per 100 leaves		0- 0- 1
4	Sugar	Per maund of 960 tolas		0- 4- 0
5.	Jaggery	-do-		0- 2- 0
6	Ghee, all kinds	-do-		0- 8- 0
7	Butter	-do-		0- 3- 0
8	Sheep and goats	Per head		0- 2- 0
9.	Kerosene oil	Per tin		0- 2- 0
10	Other oils	Per maund of 960 tolas		0- 2- 0
11	Oil seeds	Per candy of 160 seers		0- 4- 0
12	Tobacco	Per maund of 960 tolas		0- 8- 0
13	Piece goods cloth etc	Per value of Re 1/-		0- 0- 3

For Secretary to Government,
Revenue Department